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ABSTRACT

Consisting primarily of tables, this two-part report provides a detailed summary of the cost of education per full-time equivalent student (FTES) for the 71 California community college districts in the 1994-95 academic year. Introductory sections describe data sources and present a table showing 1994-95 FTES for the 71 districts by resident, nonresident, and apprentice status and total FTES. The first part then provides data that includes both restricted and unrestricted expenditures, ranking the districts according to FTES costs. Tables provided in this part show costs per unit of FTES for instructional salaries and benefits, non-instructional salaries and benefits, operating expenses, and the overall cost of education. Part 2 then provides tables related to unrestricted expenses only, also ranking the districts according to FTES costs. Tables presented show costs per unit of FTES for teachers' salaries, certificated salaries other than teaching, classified salaries, employee benefits, supplies, other expenses and supplies, overall cost of education before exclusion, equipment replacement, and overall cost of education after exclusion. Figures representing costs incurred at San Joaquin Delta Community College District are highlighted. (TGI)

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ED 395 604

RESEARCH REPORT

Financial Statistics for Current Cost of Education– 1994-95

OFFICE OF BUSINESS SERVICES

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INTRODUCTION

This report on the Current Cost of Education per FTES is based on the attending FTES as reported on the Annual Attendance Report for 1994-95.

EXPENDITURES

This report includes two sections:

Current Cost of Education Data - Restricted & Unrestricted

The data included in this section were obtained from pages 15, 16 and 17 of the CCFS-311. This section of the CCFS-311 is entitled "Expenditures by Activity, General Fund-Combined" (Total Unrestricted and Restricted). Data includes amounts through TOPS Code 6700 for the following columns:

Salaries and Benefits - Instructional
Salaries and Benefits - Non-Instructional
Operating Expenses (4000-5000)

*The Current Cost of Education is the total of these three columns.

Current Cost of Education Data - Unrestricted Only

The data included in this section were obtained from page 12 of the CCFS-311. This section of the CCFS-311 is entitled "Analysis of Compliance to the 50% Law, The Current Expense of Education". This section is Unrestricted only.

Teacher Salaries	Column 1, Line 409
Certificated Salaries Other	Column 2, Line 409 (less teacher salaries)
Classified Salaries	Column 2, Line 419
Employee Benefits	Column 2, Line 429
Supplies and Materials	Column 2, Line 435
Other Operating Expense	Column 2, Line 449
Equipment Replacement	Column 2, Line 451
Current Expense of Education (before exclusions)	Column 2, Line 459
Current Expense of Education	Column 2, Line 470

Prepared by: OFFICE OF BUSINESS SERVICES
San Joaquin Delta College

1994-95
ANNUAL FTES

	DISTRICT	RESIDENT FTES	NONRESIDENT FTES	APPRENTICE FTES	TOTAL FTES
1	Los Angeles	64988	2230	98	67317
2	San Diego	39603	911	95	40609
3	Los Rios	32737	761	85	33583
4	San Francisco	31312	1132	176	32620
5	Coast	30574	936	0	31511
6	North Orange County	28041	152	42	28235
7	Foothill-DeAnza	26059	1554	209	27822
8	Contra Costa	26250	541	83	26873
9	Rancho Santiago	21331	525	206	22062
10	Mt. San Antonio	18727	579	40	19346
11	Saddleback	17944	878	7	18829
12	Ventura	18242	344	37	18623
13	Pasadena Area	17584	1014	0	18598
14	State Center	17397	388	25	17811
15	San Mateo	17061	574	140	17776
16	Sonoma County	16904	283	66	17253
17	Santa Monica	13682	2914	0	16595
18	Long Beach	16292	203	0	16495
19	Peralta	15953	275	18	16246
20	El Camino	15770	388	0	16158
21	Palomar	14137	389	169	14695
22	West Valley-Mission	14134	250	4	14388
23	San Joaquin Delta	14036	189	46	14271
24	Grossmont-Cuyamaca	13449	718	0	14168
25	Cerritos	13806	239	69	14114
26	Riverside	13413	408	0	13822
27	Kern	13199	146	83	13428
28	Yosemite	13068	188	0	13255
29	San Jose-Evergreen	12378	130	6	12514
30	San Bernardino	12168	114	0	12281
31	Chabot-Las Positas	11790	295	137	12222
32	Santa Barbara	10995	773	0	11769
33	Southwestern	11292	213	0	11505
34	Glendale	10427	601	0	11028
35	Rio Hondo	9198	372	270	9840
36	Chaffey	9189	265	0	9454
37	Cabrillo	8459	269	0	8727
38	Butte	8507	201	0	8708
39	Sierra	8305	81	5	8390
40	Citrus	7598	473	0	8071
41	Allan Hancock	7337	133	17	7487
42	Solano	7022	85	0	7107
43	Monterey Peninsula	6518	391	61	6970
44	Sequoias	6892	48	0	6939
45	Merced	6827	78	0	6905
46	Mira Costa	6723	178	0	6901
47	Marin	6715	176	0	6891
48	Antelope Valley	6718	58	0	6776
49	Shasta-Tehama-Trinity	6633	90	4	6727
50	Yuba	6632	76	0	6708
51	Desert	6100	189	0	6289
52	Fremont-Newark	6030	102	0	6133
53	San Luis Obispo	5936	98	0	6035
54	Redwoods	5112	240	0	5352
55	Victor Valley	5199	59	0	5258
56	Hartnell	4955	157	10	5123
57	Napa Valley	4880	78	0	4958
58	Imperial	4352	39	0	4390
59	Santa Clarita	3949	68	0	4017
60	Compton	3835	40	0	3875
61	Gavilan	3516	52	0	3568
62	Mt. San Jacinto	3304	25	0	3329
63	Lassen	2414	112	0	2526
64	Siskiyou	2106	104	0	2210
65	Mendocino-Lake	2040	18	0	2058
66	West Hills	1885	15	0	1900
67	Barstow	1482	26	0	1508
68	Lake Tahoe	1158	20	0	1178
69	Feather River	862	41	0	903
70	Palo Verde	781	12	0	792
71	West Kern	714	34	0	748

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CURRENT COST OF EDUCATION

RESTRICTED & UNRESTRICTED COMBINED

1994-95
COST PER UNIT OF FTES
FOR INSTRUCTIONAL SALARIES AND BENEFITS
RESTRICTED AND UNRESTRICTED

	DISTRICT	COST PER FTES
1	West Kern	$2,930.99
2	Lake Tahoe	$1,992.79
3	Marin	$1,842.68
4	Siskiyou	$1,833.50
5	Saddleback	$1,765.72
6	Ventura	$1,753.01
7	Barstow	$1,750.84
8	West Hills	$1,722.68
9	Palo Verde	$1,714.96
10	Los Angeles	$1,691.43
11	Cerritos	$1,660.63
12	San Jose-Evergreen	$1,637.41
13	Shasta-Tehama-Trinity	$1,626.82
14	Cabrillo	$1,626.75
15	Sequoias	$1,612.49
16	Rio Hondo	$1,611.38
17	Solano	$1,607.39
18	Antelope Valley	$1,602.20
19	Chabot-Las Positas	$1,601.19
20	Grossmont-Cuyamaca	$1,598.48
21	Redwoods	$1,590.41
22	San Mateo	$1,584.23
23	Long Beach	$1,582.35
24	Mendocino-Lake	$1,580.26
25	Contra Costa	$1,572.43
26	Foothill-DeAnza	$1,571.25
27	Fremont-Newark	$1,563.07
28	Palomar	$1,557.06
29	Gavilan	$1,556.13
30	San Francisco	$1,546.10
31	San Joaquin Delta	$1,543.55
32	Yuba	$1,533.29
33	Feather River	$1,531.20
34	Merced	$1,519.16
35	Los Rios	$1,517.42
36	Sierra	$1,515.45
37	Chaffey	$1,507.59
38	Mt. San Antonio	$1,497.10
39	Napa Valley	$1,491.60
40	El Camino	$1,486.10
41	Mira Costa	$1,467.51
42	Peralta	$1,464.02
43	Coast	$1,456.25
44	Victor Valley	$1,449.23
45	Yosemite	$1,446.40
46	Hartnell	$1,430.85
47	Santa Barbara	$1,426.85
48	West Valley-Mission	$1,423.92
49	Desert	$1,423.10
50	Sonoma County	$1,411.77
51	Kern	$1,409.47
52	Butte	$1,406.68
53	Southwestern	$1,406.63
54	San Luis Obispo	$1,406.55
55	Riverside	$1,401.92
56	Pasadena Area	$1,387.21
57	Compton	$1,386.35
58	Santa Monica	$1,383.41
59	Citrus	$1,379.35
60	San Diego	$1,379.28
61	Glendale	$1,373.15
62	San Bernardino	$1,371.98
63	Santa Clarita	$1,369.77
64	North Orange County	$1,353.02
65	Imperial	$1,350.60
66	Mt. San Jacinto	$1,333.60
67	Lassen	$1,319.86
68	State Center	$1,308.15
69	Rancho Santiago	$1,305.81
70	Monterey Peninsula	$1,219.96
71	Allan Hancock	$1,170.15

1994-95
COST PER UNIT OF FTES
FOR NON-INSTRUCTIONAL SALARIES AND BENEFITS
RESTRICTED AND UNRESTRICTED

	DISTRICT	COST PER FTES
1	Feather River	$2,594.93
2	West Kern	$2,428.20
3	West Hills	$1,856.49
4	Lake Tahoe	$1,702.06
5	Mendocino-Lake	$1,676.54
6	Los Angeles	$1,661.32
7	Mira Costa	$1,587.95
8	Kern	$1,569.89
9	Palo Verde	$1,565.90
10	Imperial	$1,517.49
11	Saddleback	$1,508.27
12	Peralta	$1,503.87
13	Lassen	$1,484.56
14	San Jose-Evergreen	$1,482.65
15	Marin	$1,426.09
16	San Mateo	$1,415.67
17	Siskiyou	$1,415.33
18	Redwoods	$1,413.50
19	Yosemite	$1,408.28
20	Chabot-Las Positas	$1,405.01
21	Gavilan	$1,396.81
22	Merced	$1,381.20
23	Coast	$1,379.34
24	Barstow	$1,370.73
25	Santa Clarita	$1,370.22
26	Compton	$1,348.56
27	West Valley-Mission	$1,348.35
28	Sierra	$1,347.98
29	Ventura	$1,338.42
30	Napa Valley	$1,320.53
31	San Francisco	$1,320.25
32	Santa Monica	$1,319.75
33	Palomar	$1,300.19
34	Yuba	$1,294.24
35	Long Beach	$1,280.74
36	Mt. San Jacinto	$1,276.14
37	State Center	$1,270.06
38	Pasadena Area	$1,261.15
39	Allan Hancock	$1,243.10
40	Sequoias	$1,240.84
41	El Camino	$1,238.35
42	Southwestern	$1,235.56
43	Glendale	$1,234.41
44	Rio Hondo	$1,230.88
45	Solano	$1,230.14
46	Chaffey	$1,222.62
47	Fremont-Newark	$1,220.77
48	Butte	$1,218.11
49	Hartnell	$1,215.59
50	Citrus	$1,208.56
51	San Luis Obispo	$1,198.92
52	Los Rios	$1,196.12
53	Monterey Peninsula	$1,182.31
54	Shasta-Tehama-Trinity	$1,181.15
55	Victor Valley	$1,180.54
56	Desert	$1,175.30
57	Foothill-DeAnza	$1,156.30
58	Cabrillo	$1,154.66
59	Sonoma County	$1,151.90
60	North Orange County	$1,148.29
61	San Bernardino	$1,135.32
62	Riverside	$1,132.97
63	Contra Costa	$1,120.23
64	Grossmont-Cuyamaca	$1,116.45
65	Cerritos	$1,103.79
66	San Joaquin Delta	$1,077.66
67	Antelope Valley	$1,057.23
68	San Diego	$1,057.09
69	Rancho Santiago	$1,016.31
70	Santa Barbara	$994.11
71	Mt. San Antonio	$947.44

1994-95
COST PER UNIT OF FTES
FOR OPERATING EXPENSES
RESTRICTED AND UNRESTRICTED

	DISTRICT	COST PER FTES
1	West Kern	$1,700.30
2	Feather River	$1,246.60
3	Palo Verde	$1,189.43
4	West Hills	$978.55
5	Siskiyou	$924.85
6	Barstow	$895.18
7	Lassen	$789.57
8	Mendocino-Lake	$694.68
9	Lake Tahoe	$640.33
10	Victor Valley	$634.19
11	Kern	$610.74
12	Mt. San Jacinto	$597.95
13	Napa Valley	$561.17
14	Desert	$560.31
15	Yosemite	$560.13
16	Hartnell	$557.93
17	Allan Hancock	$532.82
18	Gavilan	$532.11
19	Mira Costa	$532.06
20	Yuba	$531.78
21	Sierra	$518.71
22	San Joaquin Delta	$516.48
23	Compton	$495.11
24	San Bernardino	$493.11
25	Sequoias	$491.03
26	Peralta	$489.47
27	Chaffey	$488.80
28	Redwoods	$482.70
29	Marin	$472.87
30	Butte	$471.60
31	Santa Clarita	$457.63
32	Chabot-Las Positas	$455.89
33	Palomar	$452.81
34	Citrus	$450.03
35	Monterey Peninsula	$449.02
36	San Jose-Evergreen	$445.60
37	Fremont-Newark	$441.81
38	San Diego	$436.86
39	State Center	$434.13
40	Los Angeles	$432.50
41	West Valley-Mission	$430.57
42	Imperial	$429.78
43	San Luis Obispo	$429.59
44	Foothill-DeAnza	$429.48
45	El Camino	$429.38
46	Santa Monica	$429.09
47	Saddleback	$428.11
48	Coast	$426.51
49	Cabrillo	$423.06
50	Sonoma County	$421.88
51	Solano	$414.70
52	Contra Costa	$410.69
53	Riverside	$408.01
54	Rancho Santiago	$407.34
55	Merced	$404.85
56	San Mateo	$403.80
57	Rio Hondo	$396.59
58	Southwestern	$391.65
59	Los Rios	$378.28
60	Cerritos	$376.63
61	Pasadena Area	$359.45
62	Mt. San Antonio	$351.86
63	Santa Barbara	$344.56
64	Grossmont-Cuyamaca	$338.57
65	Long Beach	$336.46
66	Ventura	$334.40
67	Shasta-Tehama-Trinity	$331.83
68	North Orange County	$328.01
69	Glendale	$323.42
70	San Francisco	$323.16
71	Antelope Valley	$295.01

1994-95
COST PER UNIT OF FTES
FOR CURRENT COST OF EDUCATION
RESTRICTED AND UNRESTRICTED

	DISTRICT	COST PER FTES
1	West Kern	$7,059.49
2	Feather River	$5,372.73
3	West Hills	$4,557.72
4	Palo Verde	$4,470.29
5	Lake Tahoe	$4,335.17
6	Siskiyou	$4,173.67
7	Barstow	$4,016.75
8	Mendocino-Lake	$3,951.49
9	Los Angeles	$3,785.25
10	Marin	$3,741.65
11	Saddleback	$3,702.10
12	Lassen	$3,593.99
13	Kern	$3,590.09
14	Mira Costa	$3,587.53
15	San Jose-Evergreen	$3,565.66
16	Redwoods	$3,486.60
17	Gavilan	$3,485.05
18	Chabot-Las Positas	$3,462.09
19	Peralta	$3,457.36
20	Ventura	$3,425.82
21	Yosemite	$3,414.81
22	San Mateo	$3,403.70
23	Sierra	$3,382.14
24	Napa Valley	$3,373.30
25	Yuba	$3,359.32
26	Sequoias	$3,344.36
27	Palomar	$3,310.06
28	Merced	$3,305.21
29	Imperial	$3,297.88
30	Victor Valley	$3,263.95
31	Coast	$3,262.09
32	Solano	$3,252.23
33	Rio Hondo	$3,238.86
34	Compton	$3,230.01
35	Fremont-Newark	$3,225.65
36	Chaffey	$3,219.01
37	Mt. San Jacinto	$3,207.68
38	Cabrillo	$3,204.47
39	Hartnell	$3,204.37
40	West Valley-Mission	$3,202.84
41	Long Beach	$3,199.55
42	Santa Clarita	$3,197.61
43	San Francisco	$3,189.51
44	Desert	$3,158.70
45	Foothill-DeAnza	$3,157.02
46	El Camino	$3,153.83
47	Cerritos	$3,141.05
48	Shasta-Tehama-Trinity	$3,139.81
49	San Joaquin Delta	$3,137.69
50	Santa Monica	$3,132.25
51	Contra Costa	$3,103.35
52	Butte	$3,096.39
53	Los Rios	$3,091.82
54	Grossmont-Cuyamaca	$3,053.50
55	Citrus	$3,037.95
56	San Luis Obispo	$3,035.06
57	Southwestern	$3,033.84
58	State Center	$3,012.34
59	Pasadena Area	$3,007.81
60	San Bernardino	$3,000.42
61	Sonoma County	$2,985.55
62	Antelope Valley	$2,954.44
63	Allan Hancock	$2,946.07
64	Riverside	$2,942.90
65	Glendale	$2,930.98
66	San Diego	$2,873.23
67	Monterey Peninsula	$2,851.30
68	North Orange County	$2,829.32
69	Mt. San Antonio	$2,796.40
70	Santa Barbara	$2,765.51
71	Rancho Santiago	$2,729.46

CURRENT COST OF EDUCATION

UNRESTRICTED ONLY

1994-95
COST PER UNIT OF FTES
FOR TEACHERS SALARIES
BASED ON ANNUAL FTES

UNRESTRICTED ONLY

	DISTRICT	COST PER FTES
1	West Kern	$2,090.22
2	Lake Tahoe	$1,472.31
3	Barstow	$1,374.17
4	Marin	$1,373.31
5	West Hills	$1,365.21
6	Siskiyou	$1,358.90
7	Feather River	$1,353.62
8	Palo Verde	$1,346.27
9	Ventura	$1,333.55
10	San Francisco	$1,314.98
11	Saddleback	$1,306.04
12	Gerritos	$1,282.77
13	Fremont-Newark	$1,274.60
14	Solano	$1,273.54
15	Chabot-Las Positas	$1,271.37
16	Contra Costa	$1,253.39
17	Antelope Valley	$1,244.87
18	San Mateo	$1,240.94
19	Sequoias	$1,238.15
20	Mendocino-Lake	$1,223.66
21	Rio Hondo	$1,223.21
22	Los Rios	$1,206.24
23	Lassen	$1,206.18
24	Foothill-DeAnza	$1,197.23
25	Chaffey	$1,191.06
26	Redwoods	$1,189.62
27	El Camino	$1,187.67
28	Los Angeles	$1,187.64
29	Grossmont-Cuyamaca	$1,187.18
30	Coast	$1,185.76
31	San Jose-Evergreen	$1,183.83
32	Shasta-Tehama-Trinity	$1,183.75
33	Cabrillo	$1,177.75
34	Mira Costa	$1,173.31
35	Citrus	$1,172.11
36	Palomar	$1,169.58
37	Santa Monica	$1,169.15
38	Yuba	$1,165.77
39	Sonoma County	$1,138.64
40	Compton	$1,133.76
41	Long Beach	$1,133.62
42	Pasadena Area	$1,133.12
43	Sierra	$1,129.34
44	San Joaquin Delta	$1,125.38
45	Riverside	$1,121.75
46	Hartnell	$1,120.74
47	North Orange County	$1,120.46
48	Southwestern	$1,115.53
49	Yosemite	$1,112.82
50	Gavilan	$1,112.38
51	Napa Valley	$1,111.44
52	Santa Clarita	$1,098.50
53	Mt. San Antonio	$1,093.25
54	Santa Barbara	$1,092.66
55	West Valley-Mission	$1,082.54
56	San Bernardino	$1,078.66
57	Desert	$1,078.64
58	Glendale	$1,074.19
59	Merced	$1,067.73
60	Kern	$1,064.32
61	Victor Valley	$1,060.45
62	State Center	$1,056.46
63	Peralta	$1,048.85
64	Butte	$1,042.80
65	San Luis Obispo	$1,039.60
66	San Diego	$1,038.08
67	Mt. San Jacinto	$1,005.53
68	Monterey Peninsula	$1,002.25
69	Imperial	$993.50
70	Rancho Santiago	$987.66
71	Allan Hancock	$915.76

UNRESTRICTED ONLY

1994-95
COST PER UNIT OF FTES
FOR CERTIFICATED SALARIES OTHER THAN TEACHING
BASED ON ANNUAL FTES

	DISTRICT	COST PER FTES
1	West Kern	$643.67
2	West Hills	$488.87
3	Palo Verde	$434.51
4	San Mateo	$408.20
5	Lake Tahoe	$400.30
6	Chaffey	$389.41
7	Feather River	$371.01
8	Chabot-Las Positas	$348.70
9	Peralta	$342.67
10	Mendocino-Lake	$341.89
11	Santa Clarita	$336.90
12	Sonoma County	$333.77
13	Mira Costa	$332.30
14	Solano	$332.07
15	Napa Valley	$332.03
16	San Francisco	$329.76
17	West Valley-Mission	$318.10
18	Los Angeles	$315.22
19	Antelope Valley	$307.99
20	Saddleback	$307.88
21	Ventura	$305.39
22	Lassen	$304.03
23	Gavilan	$302.54
24	Siskiyou	$299.68
25	Merced	$299.15
26	State Center	$296.08
27	Rio Hondo	$293.64
28	San Jose-Evergreen	$290.38
29	Marin	$288.83
30	San Luis Obispo	$287.63
31	Long Beach	$285.62
32	Fremont-Newark	$280.00
33	San Bernardino	$276.17
34	Los Rios	$275.94
35	Butte	$275.65
36	Sierra	$273.58
37	Kern	$270.74
38	Glendale	$270.06
39	Imperial	$269.21
40	Cabrillo	$268.38
41	Mt. San Jacinto	$263.78
42	Yuba	$259.59
43	Contra Costa	$258.77
44	Riverside	$258.29
45	Victor Valley	$255.29
46	Shasta-Tehama-Trinity	$254.87
47	Foothill-DeAnza	$250.43
48	Palomar	$250.43
49	Barstow	$250.41
50	Coast	$245.85
51	Allan Hancock	$238.05
52	Pasadena Area	$237.24
53	Grossmont-Cuyamaca	$236.96
54	Southwestern	$227.86
55	Hartnell	$224.28
56	North Orange County	$222.63
57	Santa Barbara	$222.58
58	Compton	$220.45
59	El Camino	$217.97
60	Redwoods	$216.70
61	Desert	$214.89
62	Yosemite	$214.77
63	Santa Monica	$212.80
64	San Diego	$202.99
65	Cerritos	$198.45
66	Rancho Santiago	$193.02
67	San Joaquin Delta	$186.49
68	Mt. San Antonio	$158.74
69	Monterey Peninsula	$152.12
70	Citrus	$141.32
71	Sequoias	$69.01

1994-95
COST PER UNIT OF FTES
FOR CLASSIFIED SALARIES
BASED ON ANNUAL FTES

UNRESTRICTED ONLY

	DISTRICT	COST PER FTES
1	West Kern	$1,317.78
2	Feather River	$1,105.94
3	West Hills	$936.36
4	Mira Costa	$876.81
5	Lake Tahoe	$826.19
6	Saddleback	$825.67
7	San Jose-Evergreen	$816.52
8	Los Angeles	$810.92
9	Santa Clarita	$798.17
10	Mendocino-Lake	$783.02
11	Siskiyou	$773.84
12	Fremont-Newark	$772.45
13	El Camino	$772.38
14	Sequoias	$748.33
15	Marin	$730.85
16	Peralta	$730.37
17	Palomar	$714.10
18	Santa Monica	$701.79
19	Foothill-DeAnza	$692.47
20	Compton	$690.82
21	Coast	$683.90
22	Chaffey	$673.38
23	Santa Barbara	$668.37
24	Long Beach	$664.40
25	Sierra	$664.09
26	Mt. San Jacinto	$659.33
27	Redwoods	$655.09
28	Rio Hondo	$653.37
29	Victor Valley	$648.06
30	Citrus	$647.99
31	Yosemite	$642.86
32	Hartnell	$642.39
33	San Mateo	$640.80
34	Glendale	$634.61
35	Chabot-Las Positas	$632.73
36	Grossmont-Cuyamaca	$628.45
37	Pasadena Area	$627.81
38	West Valley-Mission	$627.50
39	Kern	$626.34
40	Gavilan	$625.72
41	Southwestern	$622.24
42	Allan Hancock	$621.76
43	Cerritos	$619.73
44	Shasta-Tehama-Trinity	$618.70
45	Ventura	$617.97
46	Riverside	$615.20
47	Cabrillo	$613.64
48	Imperial	$609.66
49	Sonoma County	$601.95
50	San Luis Obispo	$600.98
51	San Francisco	$596.15
52	Mt. San Antonio	$592.12
53	Contra Costa	$589.07
54	Lassen	$586.64
55	Desert	$581.42
56	Solano	$575.70
57	Yuba	$575.52
58	Los Rios	$574.17
59	State Center	$572.36
60	Rancho Santiago	$565.58
61	Merced	$565.32
62	Napa Valley	$556.62
63	San Joaquin Delta	$554.22
64	North Orange County	$549.91
65	San Diego	$543.92
66	Palo Verde	$538.98
67	San Bernardino	$536.90
68	Antelope Valley	$501.62
69	Butte	$490.17
70	Barstow	$453.54
71	Monterey Peninsula	$372.74

1994-95
COST PER UNIT OF FTES
FOR EMPLOYEE BENEFITS
BASED ON ANNUAL FTES

UNRESTRICTED ONLY

	DISTRICT	COST PER FTES
1	West Kern	1093.41
2	West Hills	818.38
3	Feather River	743.33
4	Los Angeles	702.35
5	Saddleback	683.75
6	Rio Hondo	672.04
7	Siskiyou	646.30
8	Lake Tahoe	637.97
9	Marin	627.48
10	Shasta-Tehama-Trinity	621.15
11	Palo Verde	605.62
12	Merced	586.33
13	Peralta	585.23
14	Barstow	579.51
15	Mendocino-Lake	563.88
16	Yosemite	562.81
17	Sequoias	549.21
18	Long Beach	546.93
19	Imperial	544.96
20	Ventura	533.78
21	San Luis Obispo	526.47
22	Sierra	521.62
23	San Joaquin Delta	521.01
24	Chabot-Las Positas	520.03
25	Redwoods	519.77
26	San Mateo	517.18
27	Cerritos	511.28
28	Coast	510.64
29	Mt. San Jacinto	509.76
30	Desert	505.27
31	West Valley-Mission	503.99
32	Mira Costa	503.29
33	San Jose-Evergreen	502.36
34	Hartnell	498.41
35	Butte	497.42
36	Mt. San Antonio	496.46
37	Grossmont-Cuyamaca	494.08
38	Yuba	493.31
39	Pasadena Area	490.67
40	Napa Valley	489.34
41	Gavilan	486.94
42	Foothill-DeAnza	484.50
43	Cabrillo	481.09
44	Solano	479.39
45	Contra Costa	476.18
46	Lassen	472.10
47	Santa Clarita	470.91
48	Citrus	469.87
49	Fremont-Newark	469.83
50	El Camino	457.54
51	North Orange County	454.55
52	Antelope Valley	452.66
53	Santa Monica	442.90
54	State Center	437.74
55	San Francisco	434.71
56	Kern	434.67
57	Victor Valley	427.41
58	Allan Hancock	426.59
59	San Bernardino	422.29
60	Chaffey	413.66
61	Monterey Peninsula	412.94
62	Riverside	406.04
63	Palomar	405.78
64	San Diego	403.25
65	Compton	390.34
66	Glendale	388.61
67	Santa Barbara	383.54
68	Southwestern	382.43
69	Rancho Santiago	368.08
70	Sonoma County	367.52
71	Los Rios	362.23

1994-95
COST PER UNIT OF FTES
FOR SUPPLIES
BASED ON ANNUAL FTES

UNRESTRICTED ONLY

	DISTRICT	COST PER FTES
1	West Kern	$220.19
2	West Hills	$168.00
3	Siskiyou	$157.10
4	Palo Verde	$149.16
5	Mendocino-Lake	$136.45
6	Sequoias	$134.61
7	Sierra	$122.90
8	Lassen	$122.27
9	Mt. San Jacinto	$120.36
10	Foothill-DeAnza	$113.71
11	Yuba	$111.30
12	Imperial	$110.99
13	Lake Tahoe	$106.65
14	Victor Valley	$103.08
15	Kern	$97.40
16	Sonoma County	$96.73
17	El Camino	$96.19
18	Fremont-Newark	$95.96
19	Yosemite	$95.52
20	Santa Clarita	$93.59
21	Hartnell	$92.48
22	Contra Costa	$89.62
23	Mira Costa	$89.35
24	Santa Barbara	$88.91
25	Napa Valley	$87.85
26	San Luis Obispo	$86.81
27	Desert	$84.66
28	Barstow	$84.53
29	Pasadena Area	$84.50
30	Allan Hancock	$83.36
31	Feather River	$81.76
32	San Joaquin Delta	$81.76
33	Citrus	$81.52
34	Los Rios	$79.40
35	Cerritos	$78.99
36	Chabot-Las Positas	$77.22
37	Butte	$77.03
38	Riverside	$76.79
39	West Valley-Mission	$76.39
40	Southwestern	$73.11
41	Santa Monica	$73.01
42	Rio Hondo	$72.55
43	Palomar	$72.44
44	Coast	$72.23
45	San Jose-Evergreen	$72.12
46	Solano	$71.89
47	Mt. San Antonio	$71.67
48	San Bernardino	$71.11
49	Saddleback	$70.38
50	Shasta-Tehama-Trinity	$69.00
51	San Diego	$68.95
52	State Center	$68.37
53	Marin	$67.01
54	Chaffey	$66.92
55	Long Beach	$66.73
56	Peralta	$65.85
57	Compton	$65.69
58	Rancho Santiago	$64.99
59	Los Angeles	$64.34
60	Gavilan	$63.41
61	Antelope Valley	$60.58
62	Grossmont-Cuyamaca	$56.15
63	Cabrillo	$52.62
64	Ventura	$50.28
65	North Orange County	$48.90
66	Glendale	$45.81
67	Merced	$45.44
68	Monterey Peninsula	$44.68
69	San Francisco	$42.40
70	Redwoods	$42.38
71	San Mateo	$38.64

UNRESTRICTED ONLY

1994-95
COST PER UNIT OF FTES
FOR OTHER EXPENSES AND SUPPLIES
BASED ON ANNUAL FTES

	DISTRICT	COST PER FTES
1	West Hills	$852.40
2	Feather River	$815.21
3	West Kern	$734.41
4	Palo Verde	$701.47
5	Barstow	$609.31
6	Siskiyou	$586.12
7	Gavilan	$529.68
8	Santa Clarita	$514.38
9	Lake Tahoe	$463.91
10	Mendocino-Lake	$459.83
11	Lassen	$400.65
12	Desert	$397.22
13	Kern	$396.48
14	Napa Valley	$388.79
15	San Joaquin Delta	$381.56
16	Foothill-DeAnza	$377.22
17	Chaffey	$373.80
18	San Bernardino	$367.50
19	Monterey Peninsula	$366.56
20	Marin	$358.70
21	Compton	$355.76
22	El Camino	$354.87
23	Fremont-Newark	$351.32
24	Mira Costa	$343.28
25	Allan Hancock	$342.24
26	Santa Monica	$339.63
27	Peralta	$338.43
28	Victor Valley	$330.75
29	Rio Hondo	$323.77
30	Yuba	$317.99
31	Citrus	$317.30
32	San Jose-Evergreen	$315.20
33	San Luis Obispo	$314.61
34	Saddleback	$312.38
35	Los Angeles	$311.37
36	San Mateo	$309.65
37	Palomar	$306.48
38	Butte	$303.94
39	Riverside	$302.17
40	San Diego	$301.19
41	Mt. San Jacinto	$299.67
42	Contra Costa	$298.02
43	Solano	$294.62
44	Sonoma County	$291.95
45	Rancho Santiago	$291.05
46	West Valley-Mission	$283.48
47	Chabot-Las Positas	$282.03
48	Cabrillo	$279.61
49	Coast	$275.60
50	Sequoias	$264.82
51	Hartnell	$263.75
52	Mt. San Antonio	$262.02
53	Southwestern	$258.65
54	San Francisco	$258.35
55	Cerritos	$255.84
56	Santa Barbara	$255.59
57	North Orange County	$252.81
58	Pasadena Area	$247.98
59	Grossmont-Cuyamaca	$235.08
60	Los Rios	$235.01
61	Long Beach	$233.32
62	Redwoods	$232.82
63	Imperial	$227.80
64	State Center	$225.66
65	Ventura	$223.27
66	Merced	$223.03
67	Glendale	$221.28
68	Shasta-Tehama-Trinity	$219.52
69	Antelope Valley	$201.67
70	Yosemite	$176.85
71	Sierra	$170.67

1994-95
COST PER UNIT OF FTES
EDUCATION BEFORE EXCLUSIONS
BASED ON ANNUAL FTES

UNRESTRICTED ONLY

	DISTRICT	COST PER FTES
1	West Kern	$6,199.40
2	West Hills	$4,794.85
3	Feather River	$4,488.45
4	Lake Tahoe	$3,907.34
5	Palo Verde	$3,868.04
6	Siskiyou	$3,833.85
7	Mendocino-Lake	$3,508.72
8	Saddleback	$3,506.15
9	Marin	$3,449.39
10	Los Angeles	$3,393.23
11	Barstow	$3,352.61
12	Santa Clarita	$3,349.86
13	Mira Costa	$3,323.64
14	Fremont-Newark	$3,246.15
15	Rio Hondo	$3,240.89
16	San Jose-Evergreen	$3,180.41
17	San Mateo	$3,155.41
18	Chabot-Las Positas	$3,133.18
19	Gavilan	$3,129.64
20	Lassen	$3,129.40
21	Foothill-DeAnza	$3,118.23
22	Peralta	$3,112.48
23	Chaffey	$3,111.64
24	El Camino	$3,091.08
25	Ventura	$3,065.13
26	Solano	$3,042.55
27	Sequoias	$3,007.61
28	Coast	$2,988.41
29	West Valley-Mission	$2,988.06
30	San Francisco	$2,980.72
31	Contra Costa	$2,976.22
32	Shasta-Tehama-Trinity	$2,968.86
33	Napa Valley	$2,966.07
34	Cerritos	$2,957.29
35	Santa Monica	$2,948.09
36	Long Beach	$2,930.84
37	Yuba	$2,923.47
38	Palomar	$2,919.36
39	Kern	$2,904.83
40	Sierra	$2,882.20
41	Cabrillo	$2,873.08
42	Mt. San Jacinto	$2,863.13
43	Desert	$2,862.10
44	Compton	$2,856.81
45	San Luis Obispo	$2,856.70
46	Redwoods	$2,856.39
47	San Joaquin Delta	$2,854.75
48	Yosemite	$2,850.42
49	Hartnell	$2,842.04
50	Grossmont-Cuyamaca	$2,839.57
51	Sonoma County	$2,836.95
52	Citrus	$2,830.98
53	Victor Valley	$2,825.13
54	Pasadena Area	$2,822.23
55	Merced	$2,787.00
56	Riverside	$2,786.50
57	Antelope Valley	$2,775.84
58	Imperial	$2,756.21
59	San Bernardino	$2,752.63
60	Los Rios	$2,733.00
61	Santa Barbara	$2,713.85
62	Southwestern	$2,687.80
63	Butte	$2,687.01
64	Mt. San Antonio	$2,676.35
65	State Center	$2,661.99
66	North Orange County	$2,649.26
67	Glendale	$2,634.55
68	Allan Hancock	$2,630.57
69	San Diego	$2,559.80
70	Rancho Santiago	$2,470.37
71	Monterey Peninsula	$2,356.29

1994-95
COST PER UNIT OF FTES
FOR EQUIPMENT REPLACEMENT
BASED ON ANNUAL FTES

UNRESTRICTED ONLY

	DISTRICT	COST PER FTES
1	West Hills	$165.64
2	West Kern	$99.73
3	West Valley-Mission	$96.05
4	Palo Verde	$92.02
5	Yosemite	$44.80
6	Lassen	$37.54
7	Santa Clarita	$37.42
8	Feather River	$17.58
9	Solano	$15.33
10	Kern	$14.87
11	Coast	$14.42
12	Siskiyou	$11.90
13	Cerritos	$10.22
14	Contra Costa	$9.18
15	Gavilan	$8.97
16	Santa Monica	$8.81
17	Southwestern	$7.98
18	Antelope Valley	$6.44
19	Sonoma County	$6.39
20	Riverside	$6.27
21	State Center	$5.31
22	Mira Costa	$5.31
23	Monterey Peninsula	$5.00
24	Mt. San Jacinto	$4.70
25	El Camino	$4.47
26	San Francisco	$4.37
27	San Joaquin Delta	$4.33
28	Sequoias	$3.49
29	Chaffey	$3.42
30	Marin	$3.22
31	Allan Hancock	$2.79
32	Foothill-DeAnza	$2.66
33	Rio Hondo	$2.30
34	Santa Barbara	$2.21
35	Mt. San Antonio	$2.10
36	Fremont-Newark	$2.00
37	Shasta-Tehama-Trinity	$1.88
38	Grossmont-Cuyamaca	$1.66
39	San Diego	$1.43
40	Los Angeles	$1.39
41	Barstow	$1.13
42	Chabot-Las Positas	$1.10
43	Peralta	$1.08
44	Pasadena Area	$0.91
45	Ventura	$0.89
46	Citrus	$0.88
47	San Luis Obispo	$0.62
48	Palomar	$0.56
49	Long Beach	$0.22
50	Victor Valley	$0.10
51	Imperial	$0.09
52	Saddleback	$0.05
53	Butte	$0.00
54	Redwoods	$0.00
55	Compton	$0.00
56	Merced	$0.00
57	Hartnell	$0.00
58	Napa Valley	$0.00
59	North Orange County	$0.00
60	Rancho Santiago	$0.00
61	Sierra	$0.00
62	Desert	$0.00
63	Los Rios	$0.00
64	San Bernardino	$0.00
65	San Mateo	$0.00
66	San Jose-Evergreen	$0.00
67	Cabrillo	$0.00
68	Yuba	$0.00
69	Glendale	$0.00
70	Mendocino-Lake	$0.00
71	Lake Tahoe	$0.00

1994-95
COST PER UNIT OF FTES
EDUCATION AFTER EXCLUSIONS
BASED ON ANNUAL FTES

UNRESTRICTED ONLY

	DISTRICT	COST PER FTES
1	West Kern	$4,350.20
2	Siskiyou	$3,720.23
3	Lake Tahoe	$3,648.08
4	Palo Verde	$3,630.42
5	Saddleback	$3,366.99
6	Marin	$3,331.17
7	Los Angeles	$3,272.33
8	Fremont-Newark	$3,246.15
9	Feather River	$3,222.81
10	Mira Costa	$3,185.27
11	West Hills	$3,105.16
12	Barstow	$3,094.85
13	Mendocino-Lake	$3,051.71
14	San Jose-Evergreen	$3,039.80
15	Chabot-Las Positas	$3,019.22
16	San Mateo	$2,998.57
17	Contra Costa	$2,976.22
18	Rio Hondo	$2,974.92
19	Ventura	$2,935.02
20	Solano	$2,934.24
21	Lassen	$2,933.41
22	Peralta	$2,929.33
23	El Camino	$2,901.95
24	Chaffey	$2,898.14
25	Sierra	$2,882.20
26	Sequoias	$2,881.36
27	San Francisco	$2,857.70
28	Redwoods	$2,849.57
29	Shasta-Tehama-Trinity	$2,846.83
30	Coast	$2,839.19
31	Napa Valley	$2,838.48
32	Grossmont-Cuyamaca	$2,832.21
33	Victor Valley	$2,825.13
34	Mt. San Jacinto	$2,823.57
35	Cerritos	$2,817.73
36	Long Beach	$2,808.94
37	West Valley-Mission	$2,777.87
38	Gavilan	$2,775.05
39	Yuba	$2,774.67
40	Santa Monica	$2,773.83
41	Palomar	$2,771.73
42	Foothill-DeAnza	$2,756.23
43	Cabrillo	$2,755.62
44	Kern	$2,748.47
45	San Joaquin Delta	$2,740.57
46	Yosemite	$2,738.33
47	Hartnell	$2,733.06
48	Citrus	$2,717.89
49	Compton	$2,717.56
50	Los Rios	$2,713.60
51	Pasadena Area	$2,700.80
52	Desert	$2,690.30
53	Merced	$2,671.90
54	Sonoma County	$2,660.22
55	Riverside	$2,659.75
56	Santa Barbara	$2,654.61
57	San Bernardino	$2,651.65
58	Antelope Valley	$2,646.75
59	Glendale	$2,634.55
60	Imperial	$2,631.64
61	State Center	$2,618.53
62	San Luis Obispo	$2,578.29
63	Mt. San Antonio	$2,542.36
64	Southwestern	$2,534.35
65	North Orange County	$2,525.42
66	Santa Clarita	$2,496.49
67	San Diego	$2,413.33
68	Butte	$2,401.74
69	Allan Hancock	$2,343.42
70	Monterey Peninsula	$2,304.84
71	Rancho Santiago	$2,304.59